

**Mission**

The mission of the County Treasurer is to collect real estate taxes, provide citizens and local municipalities with accurate information and invest funds wisely.

**Financial Summary**

	2002 Actual	2003 Adopted Budget	2003 Estimate	2004 Budget	Change from 2003 Adopted Budget	
					\$	%
<b>General Fund</b>						
Personnel Costs	270,918	319,233	318,307	337,329	18,096	5.7%
Operating Expenses	102,339	215,866	190,755	206,770	(9,096)	-4.2%
Interdept. Charges	77,297	92,763	85,462	105,542	12,779	13.8%
Fixed Assets	0	0	0	0	0	N/A
<b>Total Expenditures</b>	<b>450,554</b>	<b>627,862</b>	<b>594,524</b>	<b>649,641</b>	<b>21,779</b>	<b>3.5%</b>
Charges for Services	69,942	68,100	66,275	72,739	4,639	6.8%
Interdept. Revenue	0	0	0	21,260	21,260	N/A
Other Revenue	6,803,333	6,901,700	7,047,700	6,993,800	92,100	1.3%
<b>Total Revenues (a)</b>	<b>6,873,275</b>	<b>6,969,800</b>	<b>7,113,975</b>	<b>7,087,799</b>	<b>117,999</b>	<b>1.7%</b>
<b>Tax Levy (b)</b>	<b>(6,422,721)</b>	<b>(6,341,938)</b>	<b>(6,519,451)</b>	<b>(6,438,158)</b>	<b>(96,220)</b>	<b>-1.5%</b>

**Position Summary  
(FTE)**

Regular Positions	6.25	6.00	5.00	6.00	0.00
Extra Help	0.08	0.08	0.08	0.08	0.00
Overtime	0.06	0.06	0.03	0.03	-0.03
<b>Total</b>	<b>6.39</b>	<b>6.14</b>	<b>5.11</b>	<b>6.11</b>	<b>-0.03</b>

(a) The 2002 Actual revenues do not include the year-end write-up of the investments to market value for comparative purposes.

(b) The Tax Levy credit amount, which is revenues in excess of expenditures, is used to reduce tax levy funding for other general governmental operations.

**Current & Proposed Capital Projects**

Proj. #	Project Name	Expected Completion Year	Total Project Cost	Est. % Complete End of 03	Estimated Operating Impact	A=Annual T= One-Time
200205	Tax Records Replacement (a)	2004	\$725,000	60%	\$85,000	A
200414	Countywide Cashiering (b)	2006	\$445,000	N/A	TBD	A

(a) Project is coordinated by Department of Administration. The annual ongoing costs include software and licensing costs which are to be split evenly between the Register of Deed's Office (\$42,500) and Treasurer's Office (\$42,500).

(b) Project is coordinated by the Department of Administration.

**Departmental Objectives**

1. In conjunction with Department of Administration and Information Systems, implement a new cashier system that will integrate with the County's accounting software and tax system software, creating greater efficiencies. (Strategic Plan Goal 1.2) (2<sup>nd</sup> Quarter 2004)
2. In conjunction with Register of Deeds and Information Systems, implement a new property tax database and collection software that will provide greater efficiencies including better reporting. (Previously included in the 2003 adopted budget). (Strategic Plan Goal 1.2) (3<sup>rd</sup> Quarter 2004)
3. Promote public awareness of the Lottery Credit & Gaming Credit through notices and website. (Strategic Plan Goal 2) (1<sup>st</sup> Quarter 2004)
4. Expand use of existing OCR (optical character recognition) scanners to other areas, such as lottery credit mailings, in order to reduce time spent manually entering information into the tax system (Previously included in the 2003 adopted budget). (Strategic Plan Goal 2) (2<sup>nd</sup> Quarter 2004)
5. Investigate a method of providing all local treasurers a list of property taxes collected for a given year through July 31 to enable them to assist taxpayers making inquiries regarding their property (Previously included in the 2003 adopted budget). (Strategic Plan Goal 3.2) (3<sup>rd</sup> Quarter 2004)
6. Research the purchase of a high speed printer to print receipts, postponed reminders and tax statements in order to better automate and save money not using a third party vendor. (Strategic Plan Goal 3.1) (3<sup>rd</sup> Quarter 2004)
7. Collect dog license tax remittance revenue from municipal clerks in accordance with state law. (4<sup>th</sup> Quarter 2004)
8. Collect ag-use conversion penalties, as identified by municipal assessors, remitting 50% back to municipalities, in accordance with state law. These properties received special property tax treatment based on their specific agricultural use. A penalty is invoked if the property is not maintained under the prescribed agricultural use.

**Major Departmental Strategic Achievements from 7/01/02 to 6/30/03**

1. Coordinated with Information Systems and credit card processor to have information put on Treasurer's web page that allowed taxpayers the convenience of paying their property taxes via the internet. The cost for this service is paid through a fee paid by the taxpayer to the credit card processor with no fiscal impact on taxes collected.
  2. Worked with Information Systems to have tax and assessment information accessible through the County website in order to alleviate staff time spent answering phone inquiries and to provide convenience for financial institutions, mortgage and title companies.
  3. In conjunction with the Delinquent Property Committee, pursued the marketability of county-owned properties that have been taken in the In Rem process in order to get those properties back on the tax roll.
  4. Worked with Information Systems to have information on county-owned properties for sale available on the Treasurer's website.
  5. During first installment for Real Estate tax collection, provided local treasurers with information that assisted them to reconcile collections being processed on the automated tax system versus actual funds received and deposited.
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## Tax Collection

## Program Description

The County Treasurer computes tax settlements for thirty-seven treasurers, the Department of Revenue, and all school districts in the County. Contractual agreements currently exist with eleven municipalities to collect first installment property taxes. Postponed taxes are collected for thirty-one of the thirty-seven municipalities. The office also collects delinquent taxes, as necessary, and forecloses on properties according to Wisconsin Statutes. Auctions are held on deeded parcels as necessary.



## Performance Measures

	2002 Actual	2003 Budget	2003 Estimate	2004 Budget	Budget Change
Time to process tax payment	2 Bus. Days	2 Bus. Days	1 Bus. Days	1 Bus. Days	-1 Bus. Day

## Staffing (FTE)

1.36

1.24

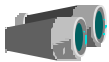
1.06

1.31

0.07

Personnel Costs	\$42,931	\$60,830	\$60,194	\$64,987	\$4,157
Operating Expenses	\$81,753	\$115,460	\$98,824	\$96,000	(\$19,460)
Interdept. Charges	\$23,080	\$30,040	\$36,540	\$38,106	\$8,066
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$147,764</b>	<b>\$206,330</b>	<b>\$195,558</b>	<b>\$199,093</b>	<b>(\$7,237)</b>
Charges for Services	\$58,336	\$62,100	\$63,275	\$69,739	\$7,639
Interdepartmental	\$0	\$0	\$0	\$5,315	\$5,315
Other Revenue	\$1,981,808	\$1,716,300	\$1,862,300	\$1,808,400	\$92,100
<b>Total Revenues</b>	<b>\$2,040,144</b>	<b>\$1,778,400</b>	<b>\$1,925,575</b>	<b>\$1,883,454</b>	<b>\$105,054</b>
<b>Tax Levy (a)</b>	<b>(\$1,892,380)</b>	<b>(\$1,572,070)</b>	<b>(\$1,730,017)</b>	<b>(\$1,684,361)</b>	<b>(\$112,291)</b>

(a) Revenues in excess of expenditures are used to reduce tax levy funding for other general governmental operations.



## Program Highlights

Operating expenses include a decrease of \$12,600 from contracted services primarily due to the reallocation of \$12,000 to interdepartmental charges (40% tax collection program, 60% administration program); and, \$7,000 for In Rem expenses. In conjunction with these expenses, other revenue includes an increase of \$5,900 for In Rem Fees, thus projecting \$25,000 for In Rem expenses offset by \$25,000 estimated to be collected for In Rem revenue.

Interdepartmental charges increase mainly due to time reallocated from other programs to more accurately reflect the actual time allocations for DOA-Accounting staff efforts on tax collections and investments. Also, 40% of the DOA's account clerk time is being reallocated from contracted services (\$4,800), which is correcting for a position being budgeted in contracted services in 2003. This is partially offset by a decrease of \$9,600 related to postage costs being shifted from Tax Collections program to the Administrative Services program due to a reduction in the mailings of tax receipts and an increase in mailings of the county's expense checks in the administration program.

Charges for services revenue includes Tax Processing Fees for the Municipalities and In Rem Fees. The 2004 budgeted revenue is increasing mostly due to the \$5,900 increase in the In Rem Fees noted above.

Other revenue includes an increase of \$50,000 in interest collected and \$40,000 in penalty collected on delinquent taxes to more closely represent actual 2002 delinquent tax an interest collections level.

Interdepartmental revenue increases \$5,315 reflecting 0.125 FTE (50% of this program's 25% share) of a Clerk Typist I-II position, which is 50% shared with the County Clerks office. The position is budgeted 100% in the County Treasurer's budget.

## Tax Collection (cont.)

**Activity**

Interest and penalty revenue is collected from delinquent property taxpayers. Revenues have fluctuated over the past several years, partly due to the cyclical nature of delinquent taxes and when they are paid.

**Interest and Penalty Earned on Delinquent Taxes**  
**1996 – 2002 Actual**

	1996	1997	1998	1999	2000	2001	2002
<b>Interest</b>	\$1,029,107	\$1,316,252	\$1,154,125	\$1,041,894	\$1,017,736	\$1,098,486	\$1,222,243
<b>Penalty</b>	\$ 529,491	\$ 633,461	\$ 575,659	\$ 525,199	\$ 515,425	\$ 616,013	\$ 627,954
<b>TOTAL</b>	\$1,558,598	\$1,949,713	\$1,729,783	\$1,567,093	\$1,533,161	\$1,714,499	\$1,850,197

**Activity**

The Treasurers' Office in the 2003-2004 tax year, will collect first installment taxes for twelve municipalities. A contractual agreement is established and fees charged to the municipality for this service. The fees assessed to municipalities offset costs associated with the process of collection such as staff time, printing costs, postage, etc. These costs are included in the contractual agreements with the municipalities utilizing the County collection service.

**Property Taxes Collected**  
**1997 – 2002**

<b>Municipality</b>	<b>1997-98</b>	<b>1998-99</b>	<b>1999-00</b>	<b>2000-01</b>	<b>2001-02</b>	<b>2002-03</b>
Village of Menomonee Falls	\$40,536,409	\$43,383,789	\$43,032,455	\$46,628,359	\$48,564,635	\$51,150,156
City of Delafield	\$ 8,077,359	\$ 8,351,132	\$ 8,800,098	\$ 9,883,362	\$10,915,526	\$11,917,379
Village of Pewaukee	\$ 7,563,153	\$ 8,299,272	\$ 8,440,314	\$ 8,968,089	\$ 9,510,162	\$10,229,923
Village of Wales	\$ 2,061,952	\$ 2,196,642	\$ 2,191,240	\$ 2,287,037	\$ 2,569,103	\$ 2,820,149
Town of Brookfield	\$ 9,113,452	\$ 9,994,885	\$10,207,816	\$10,529,197	\$11,052,246	\$10,962,369
Village of Merton		\$ 1,587,074	\$ 1,655,332	\$ 1,898,843	\$ 2,027,457	\$ 2,162,483
Village of Lannon		\$ 1,163,430	\$ 1,175,954	\$ 1,196,344	\$ 1,113,153	\$ 1,198,618
Town of Lisbon (a)		\$ 9,484,943	\$ 9,583,844	\$10,116,933	\$ 0	\$ 0
Village of Nashotah				\$ 1,853,557	\$ 1,931,700	\$ 2,068,078
Village of Dousman					\$ 1,389,479	\$ 1,590,444
Village of Lac La Belle					\$ 1,132,900	\$ 1,225,604
Village of Ocon. Lake					\$ 3,021,969	\$ 3,287,957
<b>TOTAL</b>	<b>\$67,352,325</b>	<b>\$84,461,167</b>	<b>\$85,087,053</b>	<b>\$93,361,721</b>	<b>\$93,228,330</b>	<b>\$98,613,160</b>

(a) As of 2002, the Town of Lisbon no longer contracts with the County for tax collection. Lisbon purchased an automated tax collection system with the County Treasurer's assistance.

## Investments

## Program Description

Invest County cash balances, with the assistance of contracted help from the Department of Administration staff, in accordance with the County's adopted investment policies. The primary investment objective is the preservation of capital in the overall portfolio, to protect investment principal, to maintain liquidity and to maximize the return on investment.

	2002 Actual	2003 Budget	2003 Estimate	2004 Budget	Budget Change
<b>Staffing (FTE)</b>	<b>0.20</b>	<b>0.20</b>	<b>0.20</b>	<b>0.20</b>	<b>0.00</b>
Personnel Costs	\$14,622	\$15,215	\$15,162	\$15,903	\$688
Operating Expenses	\$25	\$55,000	\$50,000	\$51,150	(\$3,850)
Interdept. Charges	\$26,039	\$26,296	\$13,696	\$13,796	(\$12,500)
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures:</b>	<b>\$40,686</b>	<b>\$96,511</b>	<b>\$78,858</b>	<b>\$80,849</b>	<b>(\$15,662)</b>
Other Revenue(Invest. Income)(a)	\$4,817,508	\$5,150,000	\$5,150,000	\$5,150,000	\$0
<b>Total Revenues:</b>	<b>\$4,817,508</b>	<b>\$5,150,000</b>	<b>\$5,150,000</b>	<b>\$5,150,000</b>	<b>\$0</b>
<b>Tax Levy (b)</b>	<b>(\$4,776,822)</b>	<b>(\$5,053,489)</b>	<b>(\$5,071,142)</b>	<b>(\$5,069,151)</b>	<b>(\$15,662)</b>

(a) The 2002 Actual revenues do not include the year-end write-up of the investments to market value for comparative purposes.

(b) Revenues in excess of expenditures are used to reduce tax levy funding for other general governmental operations.



## Program Highlights

Operating expenses decrease \$3,850 due to the approved new banking contract agreement, which lowers the budgeted finance charges for bank analysis fees.

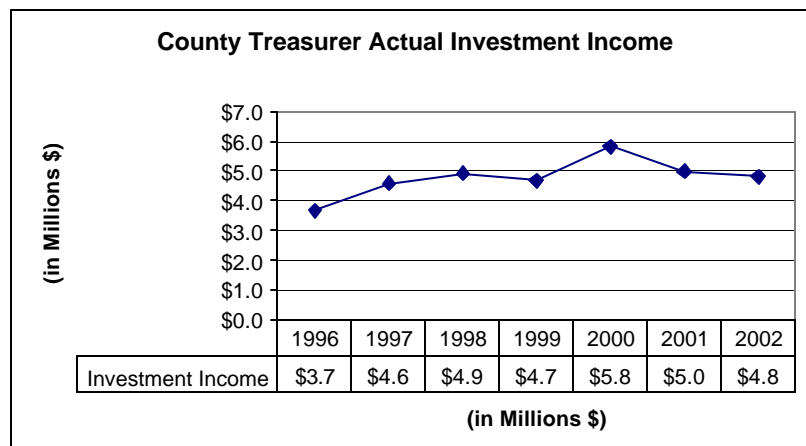
Interdepartmental charges decrease in this program reflecting the reallocation DOA-Accounting time for staff efforts between the Tax Collections and Investment program to more accurately reflect the actual time allocations. 100% of the charges were included in the Investment program in the 2003 budget.

Other revenue is generated from Investment Income allocated to the Treasurer's office. Investment income is expected to remain flat in 2004 with expectations that investment balances will be higher and interest rates will increase from the 2003 level. The 2003 budget is expected to be achieved as a result of earnings from bond premiums in early and mid 2003.



## Activity

Investment income increased from 1996 to 1998. In late 1998, a rate reduction in the federal funds rate occurred. Investment results were favorable in 2000. However, interest rates declined multiple times throughout 2001-2003.



## Administrative Services

## Program Description

The Administrative Services is responsible for coordinating and providing efficient administrative/clerical support. The office collects and receipts all payments for the County and disburses all checks.

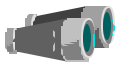


## Performance Measures

	2002 Actual	2003 Budget	2003 Estimate	2004 Budget	Budget Change
Number of working days to respond to correspondence	2	2	2	1	-1
Mail 2 <sup>nd</sup> Tax Installment (Postponed Reminder) 45 days prior to due date	N/A	N/A	100%	100%	N/A

<b>Staffing (FTE)</b>	<b>4.83</b>	<b>4.70</b>	<b>3.85</b>	<b>4.60</b>	<b>-0.10</b>
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Personnel Costs	\$213,365	\$243,188	\$242,951	\$256,439	\$13,251
Operating Expenses	\$20,561	\$45,406	\$41,931	\$59,620	\$14,214
Interdept. Charges	\$28,178	\$36,427	\$35,226	\$53,640	\$17,213
Fixed Assets	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures:</b>	<b>\$262,104</b>	<b>\$325,021</b>	<b>\$320,108</b>	<b>\$369,699</b>	<b>\$44,678</b>
Charges for Services	\$11,606	\$6,000	\$3,000	\$3,000	(\$3,000)
Interdepartmental	\$0	\$0	\$0	\$15,945	\$15,945
Other Revenue	\$4,017	\$35,400	\$35,400	\$35,400	\$0
<b>Total Revenues:</b>	<b>\$15,623</b>	<b>\$41,400</b>	<b>\$38,400</b>	<b>\$54,345</b>	<b>\$12,945</b>
<b>Tax Levy</b>	<b>\$246,481</b>	<b>\$283,621</b>	<b>\$281,708</b>	<b>\$315,354</b>	<b>\$31,733</b>



## Program Highlights

The Treasurer's department will work with Register of Deeds and the Information Systems division to implement a new tax system and a new cashiering system in 2004 (See departmental objectives #1 & #2). The related maintenance and support costs will be shared with the Register of Deeds and will be partially budgeted in 2004 and full year costs will be required to be fully budgeted in 2005.

Personnel costs increase due to costs to continue for existing positions and increased health insurance costs.

Operating expenses increase \$14,214 primarily due to an \$18,000 increase for software licensing and maintenance support costs (after warranty period expires) for the new tax system being purchased in 2003. The Treasurer will be expected to pay 50% of the the full year estimated costs of \$90,000 in 2005.

Interdepartmental charges increased mostly due to \$8,900 of postage from the base budget being shifted to Administrative Services from the Tax Collection Program due to an increase in the mailing of the county expense checks (a 34% increase) which is more than offset by a decrease in the mailing of tax receipts in the tax collection's program that results in an overall postage cost reduction of \$700. Also, 40% or \$4,800 of the DOA's account clerk is a base budget shift to interdepartmental charges from the tax collection program's operating expenses contracted services account to more accurately reflect the actual time allocation and correct for budgeting as a contract service in 2003.

Interdepartmental revenue increases \$15,945 reflecting 0.325 FTE (50% of this program's 75% share) of a Clerk Typist I-II position, which is 50% shared with the County Clerks office. The position is budgeted 100% in the County Treasurer's budget.

Charges for Services revenue decrease \$3,000 to \$3,000 in 2004 as a result of a reduction in copy charges. The County made tax and assessment information accessible through the County's website for financial institutions and title companies in 2003 (See Departmental Strategic Achievements #2).